

IN THE UNITED STATES DISTRICT COURT FOR
THE EASTERN DISTRICT OF TENNESSEE
KNOXVILLE DIVISION
(ELECTRONICALLY FILED)

UNITED STATES OF AMERICA,)
)
Plaintiff,)
)
v.)
)
DANIEL SCOTT HURLEY)
5312 Rio Vista Lane)
Knoxville, Tennessee 37919)
)
and)
)
LADONNA L. HURLEY)
5312 Rio Vista Lane)
Knoxville, Tennessee 37919)
)
and)
)
UNITED COMMUNITY BANK)
10514 Kingston Pike)
Knoxville, Tennessee 37922)
Serve: Bradley J. Miller, Registered Agent)
59 Highway 515)
Blairsville, GA 30512)
)
Defendants.)
)

COMPLAINT FOR FEDERAL TAXES AND TO FORECLOSE TAX LIEN

The plaintiff, the United States of America, at the request of the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury, and at the direction of the Attorney General of the United States, brings this action to collect joint federal income tax assessments, and statutory additions, made against Daniel Scott Hurley and LaDonna L. Hurley for the years 2005, 2006, 2007, 2008, 2012, 2015, and 2016, and federal income tax, and statutory additions, assessed against Daniel Scott Hurley, individually, for the year 2009, and to

enforce federal tax liens associated with those liabilities against certain real property jointly owned by Daniel Scott Hurley and LaDonna L. Hurley, their personal residence, and sell the property, the proceeds of the sale distributed in accordance with the rights of the parties as determined herein, with the amounts attributable to the federal tax liens paid to the United States to be applied to the joint federal income tax liabilities of Daniel Scott Hurley and LaDonna L. Hurley, and the individual income tax liability of Daniel Scott Hurley. In support of this action, the United States alleges as follows:

JURISDICTION AND VENUE

1. The Court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1331, 1340, 1345, and 26 U.S.C. §§ 7402(a) and 7403.
2. Venue is proper in this Court under 28 U.S.C. §§ 1391 and 1396.

PARTIES

3. The plaintiff is the United States of America.
4. Defendants, Daniel Scott Hurley and LaDonna L. Hurley, are married to each other and reside at 5312 Rio Vista Lane, Knoxville, Tennessee 37919, within the jurisdiction of the Court.
5. The real property to be foreclosed upon is located at 5312 Rio Vista Lane, Knoxville, Tennessee 37919, which is located within Knox County, and which is within the jurisdiction of this Court. The real property, the residence of Daniel Scott Hurley and Ladonna L. Hurley, is more particularly described as:

SITUATED in District Number Six (6) of Knox County, Tennessee, and without the corporate limits of the City of Knoxville, Tennessee, and being known and designated as an unnumbered lot in the CAROLYN'S ACRE ESTATES, Unit 4, as the same appears of record in Map Cabinet K, Slide 324D (formerly Map Book 49L, Page 9) in the Register's Office for Knox County, Tennessee, and being more particularly described as follows:

BEGINNING at an iron pin in the south right of way of Rio Vista Lane, common corner to property of Heiser, said iron pin located along the Southerly right of way line of Rio Vista Lane, in an Easterly direction 590.07 feet from the point of intersection of the Southerly right of way of Rio Vista Lane and the Northeast right of way line of Houser Road; thence from said point of BEGINNING, running along the Southerly right of way line of Rio Vista Lane, North 83 deg. 23 min. East 185.88 feet to a fence post or point; thence North 82 deg. 58 min. East 4.12 feet to an iron pin along the Southerly right of way line of Rio Vista Lane; thence South 23 deg. 26 min. East 562.26 feet to an iron pin set; thence South 59 deg. 8 min. West 11.66 feet to an existing iron pin; thence South 71 deg. 47 min. West 198.34 feet to an iron pin; thence North 19 deg. 25 min. West 247.17 feet to an iron pin set; thence North 21 deg. 48 min. West 354.23 feet to an iron pin, the point of BEGINNING, and containing 2.59 acres, more or less, according to the survey of Touchton Engineering and Surveying Co., dated May 15, 1987.

SUBJECT to restrictions of record in Deed Book 864, Page 167; and Deed Book 1608, Page 543, in the Register's Office for Knox County, Tennessee.

SUBJECT to an easement for existing power lines across the lot, and ten (10) foot utility and drainage easements inside all exterior lot lines, as shown on plat of survey.

SUBJECT to any and all applicable restrictions, conditions, easements, covenants, rights of way, etc. of record in the Register's Office for Knox County, Tennessee.

BEING THE SAME property conveyed to D. Scott Hurley and wife, LaDonna Hurley from Carolyn M. Brown, Single and widow of T. G. Brown III, by Warranty Deed dated February 1, 1989, of record in Deed Book 1969, Page 810, in the Register's Office for Knox County, Tennessee.

6. The defendant, United Community Bank, maintains an address at 10514 Kingston Pike, Knoxville, Tennessee 37922, within the jurisdiction of this Court. United Community Bank is being name as a defendant in this action because it may claim an interest in the real property being foreclosed upon, pursuant to 26 U.S.C. § 7403(b).

COUNT I - REDUCE TO JUDGMENT INCOME TAX ASSESSMENTS

7. For the years and on the dates set forth below, a delegate of the Secretary of the Treasury of the United States assessed against Daniel Scott Hurley and Ladonna L. Hurley (Form 1040) joint federal income taxes, and statutory additions to tax, for the years 2005, 2006, 2007, 2008, 2012, 2015, and 2016:

| Year | Date of Assessment | Unpaid Balance | Accrued Interest | Accrued Penalty | Amount Due as of 8/20/2018 |
|-------|--------------------|----------------|------------------|-----------------|----------------------------|
| 2005 | 9/08/2008 | \$ 21,793.14 | \$ 680.72 | 0.00 | \$ 22,473.86 |
| 2006 | 10/06/2008 | \$ 162,933.37 | \$ 5,085.98 | 0.00 | \$ 168,019.35 |
| 2007 | 2/08/2010 | \$ 234,876.75 | \$ 7,331.70 | 0.00 | \$ 242,208.45 |
| 2008 | 2/15/2010 | \$ 203,421.56 | \$ 6,349.82 | 0.00 | \$ 209,771.38 |
| 2012 | 2/24/2014 | \$ 161,457.11 | \$ 5,039.90 | 0.00 | \$ 166,497.01 |
| 2015 | 11/28/2016 | \$ 24.00 | \$ 120.61 | \$ 58.93 | \$ 203.54 |
| 2016 | 11/20/2017 | \$ 143,356.04 | \$ 4,928.93 | \$ 11,197.39 | \$ 159,482.36 |
| Total | | | | | \$ 968,655.95 |

8. Despite notice and demand for payment, Daniel Scott Hurley and Ladonna L. Hurley have failed, neglected, or refused to pay the outstanding assessments, described above. As a result, there remains due and owing from Daniel Scott Hurley and Ladonna L. Hurley, as of August 20, 2018, the amount of \$ 968,655.95, plus statutory additions to tax accruing thereon according to law, and continuing until paid.

9. Based on the (Form 1040) income tax return filed by Daniel Scott Hurley, on November 29, 2010 a delegate of the Secretary of the Treasury of the United States assessed against him \$48,310.00 of federal income tax for the year 2009.

10. Despite notice and demand for payment, Daniel Scott Hurley has failed, neglected, or refused to pay the outstanding assessment for the year 2009. As a result, statutory additions to tax have accrued and there remains due and owing from Daniel Scott Hurley, as of August 20, 2018, the amount of \$ 50,889.94, plus statutory additions accruing thereon according to law, and continuing until paid.

WHEREFORE, the plaintiff, the United States of America, prays as follows:

A. That the Court order and adjudge that Daniel Scott Hurley and Ladonna L. Hurley are indebted to the United States, as of August 20, 2018, in the amount of \$ 968,655.95, plus statutory additions to tax accruing thereon according to law, and continuing until paid;

B. That the Court order and adjudge that Daniel Scott Hurley is indebted to the United States, as of August 20, 2018, in the amount of \$ 50,889.94, plus statutory additions to tax accruing thereon according to law, and continuing until paid;

C. That the Court award to the United States its costs of prosecuting this action; and

D. That the Court award such other and further relief as may be deemed just and proper under the circumstances.

COUNT II - FORECLOSE TAX LIENS OF THE UNITED STATES

11. The United States incorporates and realleges paragraphs 1 to 10, above, as if fully set forth.

12. By reason of the tax assessments described in paragraph 10, above, and pursuant to 26 U.S.C. §§ 6321 and 6322, federal tax liens arose on the date of the assessments, and attached to all property and rights to property, then owned or thereafter acquired by Daniel Scott Hurley and Ladonna L. Hurley.

13. On March 2, 2009, the United States filed a notice of federal tax lien (“NFTL”) with the Register of Deeds, Knox County, Tennessee, against Daniel S & Ladonna L Hurley for unpaid (Form 1040) joint federal income tax, and statutory additions, for the years 2000, 2003, 2004, 2005, and 2006.

14. On March 8, 2010, the United States filed a notice of federal tax lien (“NFTL”) with the Register of Deeds, Knox County, Tennessee, against Daniel S & Ladonna L Hurley for

unpaid (Form 1040) joint federal income tax, and statutory additions, for the years 2007 and 2008.

15. On March 2, 2012, the United States filed a notice of federal tax lien (“NFTL”) with the Register of Deeds, Knox County, Tennessee, against Daniel S Hurley for unpaid (Form 1040) federal income tax, and statutory additions, for the year 2009.

16. On April 7, 2014, the United States filed a notice of federal tax lien (“NFTL”) with the Register of Deeds, Knox County, Tennessee, against Daniel S & Ladonna Hurley for unpaid (Form 1040) joint federal income tax, and statutory additions, for the year 2012.

17. On January 2, 2018, the United States filed a notice of federal tax lien (“NFTL”) with the Register of Deeds, Knox County, Tennessee, against Daniel S & Ladonna L Hurley for unpaid (Form 1040) joint federal income tax, and statutory additions, for the year 2016.

18. On March 12, 2018, the United States re-filed the notice of federal tax lien (“NFTL”) with the Register of Deeds, Knox County, Tennessee, against Daniel S & Ladonna L Hurley, for unpaid (Form 1040) joint federal income tax, and statutory additions, for the years 2005 and 2006.

19. On March 26, 2018, the United States filed a notice of federal tax lien (“NFTL”) with the Register of Deeds, Knox County, Tennessee, against Daniel S & Ladonna L Hurley, for unpaid (Form 1040) joint federal income tax, and statutory additions, for the years 2015.

20. Because the federal tax liens attach to the real property, they should be foreclosed and the real property sold with proceeds distributed to the parties in this action to the extent the Court determines that the parties have an interest in the real property, and which distribution shall be in the order of priority of interests.

WHEREFORE, the plaintiff, the United States of America, prays as follows:

E. That the Court order and adjudge that the United States of America has valid and subsisting federal tax liens on all property and rights to property of Daniel Scott Hurley and Ladonna L. Hurley, including their interest in the real property;

F. That the Court order and adjudge that the federal tax liens attaching to the real property be foreclosed and that the real property be sold, according to law, free and clear of any right, title, lien, claim, or interest of any of the parties herein, and that the proceeds of the sale be distributed in accordance with the rights of the parties determined herein, with the amounts attributable to the federal tax liens be paid to the United States to be applied against the joint federal income tax liabilities of Daniel Scott Hurley and Ladonna L. Hurley, and the individual income tax liability of Daniel Scott Hurley;

G. That the Court award to the United States its costs of prosecuting this action; and

H. That the Court award such other and further relief as may be deemed just and proper under the circumstances.

DATED: November 15, 2018.

J. DOUGLAS OVERBEY
United States Attorney

/s/ Michael J. Martineau

MICHAEL J. MARTINEAU
Trial Attorney, Tax Division
U. S. Department of Justice
Post Office Box 227, Ben Franklin Station
Washington, DC 20044
Telephone Copier: (202) 307-6483
Telecopy: (202) 514-6866
michael.j.martineau@usdoj.gov

CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

I. (a) PLAINTIFFS

United States of America

(b) County of Residence of First Listed Plaintiff

(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorneys (Firm Name, Address, and Telephone Number)

Michael J. Martineau, Esq., Tax Division, U.S. Dep't of Justice, P.O.
Box 227, Ben Franklin Sta., Washington, D.C. 20044: 202.307.6483

DEFENDANTS

Daniel Scott Hurley, Ladonna L. Hurley, and United Community Bank

County of Residence of First Listed Defendant Knox

(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT OF LAND INVOLVED.

Attorneys (If Known)

Unknown

II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

- ☒ 1 U.S. Government Plaintiff
- ☐ 2 U.S. Government Defendant
- ☐ 3 Federal Question (U.S. Government Not a Party)
- ☐ 4 Diversity (Indicate Citizenship of Parties in Item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)

- | | PTF | DEF | | PTF | DEF |
|---|----------------------------|----------------------------|---|----------------------------|----------------------------|
| Citizen of This State | <input type="checkbox"/> 1 | <input type="checkbox"/> 1 | Incorporated or Principal Place of Business In This State | <input type="checkbox"/> 4 | <input type="checkbox"/> 4 |
| Citizen of Another State | <input type="checkbox"/> 2 | <input type="checkbox"/> 2 | Incorporated and Principal Place of Business In Another State | <input type="checkbox"/> 5 | <input type="checkbox"/> 5 |
| Citizen or Subject of a Foreign Country | <input type="checkbox"/> 3 | <input type="checkbox"/> 3 | Foreign Nation | <input type="checkbox"/> 6 | <input type="checkbox"/> 6 |

IV. NATURE OF SUIT (Place an "X" in One Box Only)

Click here for: Nature of Suit Code Descriptions.

| CONTRACT | TORTS | FORFEITURE/PENALTY | BANKRUPTCY | OTHER STATUTES | |
|---|--|--|---|--|---|
| <input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise | PERSONAL INJURY <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury - Medical Malpractice | PERSONAL INJURY <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 367 Health Care/Pharmaceutical Personal Injury <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability PERSONAL PROPERTY <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability | <input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 690 Other LABOR <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Management Relations <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 751 Family and Medical Leave Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Employee Retirement Income Security Act IMMIGRATION <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 465 Other Immigration Actions | <input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 PROPERTY RIGHTS <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 835 Patent - Abbreviated New Drug Application <input type="checkbox"/> 840 Trademark SOCIAL SECURITY <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) FEDERAL TAX SUITS <input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609 | <input type="checkbox"/> 375 False Claims Act <input type="checkbox"/> 376 Qui Tam (31 USC 3729(a)) <input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit <input type="checkbox"/> 485 Telephone Consumer Protection Act <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 896 Arbitration <input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision <input type="checkbox"/> 950 Constitutionality of State Statutes |
| REAL PROPERTY <input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property | CIVIL RIGHTS <input type="checkbox"/> 440 Other Civil Rights <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 445 Amer. w/Disabilities - Employment <input type="checkbox"/> 446 Amer. w/Disabilities - Other <input type="checkbox"/> 448 Education | PRISONER PETITIONS Habeas Corpus: <input type="checkbox"/> 463 Alien Detainee <input type="checkbox"/> 510 Motions to Vacate Sentence <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty Other: <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition <input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement | | | |

V. ORIGIN (Place an "X" in One Box Only)

- ☒ 1 Original Proceeding
- ☐ 2 Removed from State Court
- ☐ 3 Remanded from Appellate Court
- ☐ 4 Reinstated or Reopened
- ☐ 5 Transferred from Another District (specify)
- ☐ 6 Multidistrict Litigation - Transfer
- ☐ 8 Multidistrict Litigation - Direct File

VI. CAUSE OF ACTION

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):
26 U.S.C. sections 7402(a) and 7403

Brief description of cause:

Reduce federal income tax assessments to judgment; enforce federal tax liens on real property - residence

VII. REQUESTED IN COMPLAINT:

☐ CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P.

DEMAND \$

1,019,545.89

CHECK YES only if demanded in complaint:

JURY DEMAND:

☐ Yes ☒ No

VIII. RELATED CASE(S) IF ANY

(See Instructions):

JUDGE

DOCKET NUMBER

DATE

11/15/2018

SIGNATURE OF ATTORNEY OF RECORD

Michael J. Martineau

FOR OFFICE USE ONLY

RECEIPT #

AMOUNT

APPLYING IFP

JUDGE

MAG. JUDGE

UNITED STATES DISTRICT COURT

for the

Eastern District of Tennessee



United States of America

Plaintiff(s)

v.

Daniel Scott Hurley, Ladonna L. Hurley, and United
Community Bank

Defendant(s)

Civil Action No.

SUMMONS IN A CIVIL ACTION

To: *(Defendant's name and address)* Daniel Scott Hurley
5312 Rio Vista Lane
Knoxville, Tennessee 37919

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

Michael J. Martineau, Esquire
Tax Division, U.S. Department of Justice
P.O. Box 227, Ben Franklin Station
Washington, D.C. 20044
Telephone: 202.307.6483
michael.j.martineau@usdoj.gov

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: _____

Signature of Clerk or Deputy Clerk

Civil Action No. _____

PROOF OF SERVICE

(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))

This summons for (name of individual and title, if any) _____
was received by me on (date) _____.

☐ I personally served the summons on the individual at (place) _____
_____ on (date) _____; or

☐ I left the summons at the individual's residence or usual place of abode with (name) _____
_____, a person of suitable age and discretion who resides there,
on (date) _____, and mailed a copy to the individual's last known address; or

☐ I served the summons on (name of individual) _____, who is
designated by law to accept service of process on behalf of (name of organization) _____
_____ on (date) _____; or

☐ I returned the summons unexecuted because _____; or

☐ Other (specify): _____

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ 0.00.

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc:

UNITED STATES DISTRICT COURT

for the

Eastern District of Tennessee

United States of America

Plaintiff(s)

v.

Daniel Scott Hurley, Ladonna L. Hurley, and United Community Bank

Defendant(s)

Civil Action No.

SUMMONS IN A CIVIL ACTION

To: *(Defendant's name and address)* Ladonna L. Hurley
5312 Rio Vista Lane
Knoxville, Tennessee 37919

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are: Michael J. Martineau, Esquire

Michael J. Martineau, Esquire
Tax Division, U.S. Department of Justice
P.O. Box 227, Ben Franklin Station
Washington, D.C. 20044
Telephone: 202.307.6483
michael.j.martineau@usdoj.gov

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: _____

Signature of Clerk or Deputy Clerk

Civil Action No. _____

PROOF OF SERVICE

(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))

This summons for *(name of individual and title, if any)* _____
was received by me on *(date)* _____.

☐ I personally served the summons on the individual at *(place)* _____
_____ on *(date)* _____; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* _____
_____, a person of suitable age and discretion who resides there,
on *(date)* _____, and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* _____, who is
designated by law to accept service of process on behalf of *(name of organization)* _____
_____ on *(date)* _____; or

☐ I returned the summons unexecuted because _____; or

☐ Other *(specify)*: _____

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ 0.00.

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc:

UNITED STATES DISTRICT COURT

for the

Eastern District of Tennessee ☐

United States of America

Plaintiff(s)

v.

Daniel Scott Hurley, Ladonna L. Hurley, and United
Community Bank

Defendant(s)

Civil Action No.

SUMMONS IN A CIVIL ACTION

To: *(Defendant's name and address)* United Community Bank
10514 Kingston Pike
Knoxville, Tennessee 37922
Serve: Bradley J. Miller, Registered Agent
59 Highway 515
Blairsville, GA 30512

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

Michael J. Martineau, Esquire
Tax Division, U.S. Department of Justice
P.O. Box 227, Ben Franklin Station
Washington, D.C. 20044
Telephone: 202.307.6483
michael.j.martineau@usdoj.gov

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: _____

Signature of Clerk or Deputy Clerk

Civil Action No. _____

PROOF OF SERVICE

(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))

This summons for *(name of individual and title, if any)* _____
was received by me on *(date)* _____.

☐ I personally served the summons on the individual at *(place)* _____
_____ on *(date)* _____; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* _____
_____, a person of suitable age and discretion who resides there,
on *(date)* _____, and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* _____, who is
designated by law to accept service of process on behalf of *(name of organization)* _____
_____ on *(date)* _____; or

☐ I returned the summons unexecuted because _____; or

☐ Other *(specify)*: _____

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ 0.00.

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc: